



Sen. Mike Jacobs

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LRB098 08392 HLH 42795 a

1 AMENDMENT TO SENATE BILL 2345

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 2345 by replacing  
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing  
5 Sections 11-10, 11-15, and 11-25 as follows:

6 (35 ILCS 200/11-10)

7 Sec. 11-10. Definition of pollution control facilities.  
8 "Pollution control facilities" means any system, method,  
9 construction, device or appliance appurtenant thereto, or any  
10 portion of any building or equipment, that is designed,  
11 constructed, installed or operated for the primary purpose of:

12 (a) eliminating, preventing, or reducing air or water  
13 pollution, as the terms "air pollution" and "water pollution"  
14 are defined in the Environmental Protection Act, or for  
15 complying with federal or State requirements enacted or  
16 promulgated to eliminate, prevent, or reduce air pollution or

1 water pollution; or

2 (b) treating, pretreating, modifying or disposing of any  
3 potential solid, liquid or gaseous pollutant which if released  
4 without treatment, pretreatment, modification or disposal  
5 might be harmful, detrimental or offensive to human, plant or  
6 animal life, or to property. "Pollution control facilities"  
7 shall not include, however,

8 (1) any facility with the primary purpose of (i)  
9 eliminating, containing, preventing or reducing  
10 radioactive contaminants or energy, or (ii) treating waste  
11 water produced by the nuclear generation of electric power,

12 (2) any large diameter pipes or piping systems used to  
13 remove and disperse heat from water involved in the nuclear  
14 generation of electric power,

15 (3) any facility operated by any person other than a  
16 unit of government, whether within or outside of the  
17 territorial boundaries of a unit of local government, for  
18 sewage disposal or treatment, or

19 (4) land underlying a cooling pond.

20 (Source: P.A. 83-883; 88-455.)

21 (35 ILCS 200/11-15)

22 Sec. 11-15. Method of valuation for pollution control  
23 facilities. To determine 33 1/3% of the fair cash value of any  
24 certified pollution control facilities in assessing those  
25 facilities, the Department shall take into consideration ~~the~~

1 ~~actual or probable net earnings attributable to the facilities~~  
2 ~~in question, capitalized on the basis of their productive~~  
3 ~~earning value to their owner;~~ the probable net value which  
4 could be realized by their owner if the facilities were removed  
5 and sold at a fair, voluntary sale, giving due account to the  
6 expense of removal and condition of the particular facilities  
7 in question; and other information as the Department may  
8 consider as bearing on the fair cash value of the facilities to  
9 their owner, consistent with the principles set forth in this  
10 Section. ~~For the purposes of this Code, earnings shall be~~  
11 ~~attributed to a pollution control facility only to the extent~~  
12 ~~that its operation results in the production of a commercially~~  
13 ~~saleable by product or increases the production or reduces the~~  
14 ~~production costs of the products or services otherwise sold by~~  
15 ~~the owner of such facility.~~

16 (Source: P.A. 83-121; 88-455.)

17 (35 ILCS 200/11-25)

18 Sec. 11-25. Certification procedure. Application for a  
19 pollution control facility certificate shall be filed with the  
20 Pollution Control Board in a manner and form prescribed in  
21 regulations issued by that board. The application shall contain  
22 appropriate and available descriptive information concerning  
23 anything claimed to be entitled in whole or in part to tax  
24 treatment as a pollution control facility. If it is found that  
25 the claimed facility or relevant portion thereof is a pollution

1 control facility as defined in Section 11-10, the Pollution  
2 Control Board, acting through its Chairman or his or her  
3 specifically authorized delegate, shall enter a finding and  
4 issue a certificate to that effect. The certificate shall  
5 require tax treatment as a pollution control facility, but only  
6 for the portion certified if only a portion is certified. The  
7 effective date of a certificate shall be January 1 of the year  
8 in which the certificate is issued ~~the date of application for~~  
9 ~~the certificate or the date of the construction of the~~  
10 ~~facility, which ever is later.~~

11 (Source: P.A. 76-2451; 88-455.)".